

EXHIBIT B

BIG LOTS, INC., *et al.*
Bankruptcy Case No. 24-11967 (JKS) (jointly administered)
Summary of Fees and Expenses for the First Interim Fee Hearing:
February 26, 2025, at 10:30 a.m. (Eastern Time)

Debtors' Professionals

Davis Polk & Wardwell LLP

- A. Combined Fourth Monthly Fee Application (for the Period December 1, 2024 through December 31, 2024) and First Interim Application of Davis Polk & Wardwell LLP, as Bankruptcy Counsel for the Debtors and Debtors in Possession, for Allowance of Compensation and for Reimbursement of all Actual and Necessary Expenses Incurred for the Period September 9, 2024 through and Including December 31, 2024 ([D.I. 1721](#), Filed 1/15/25).

Objection Deadline: February 5, 2025, at 4:00 p.m. (ET).

Responses Received: None at this time.

Related Pleadings:

1. First Monthly Fee Statement of Davis Polk & Wardwell LLP, as Bankruptcy Counsel for the Debtors and Debtors in Possession, for Allowance of Monthly Compensation and for Reimbursement of all Actual and Necessary Expenses Incurred for the Period September 9, 2024, through and Including September 30, 2024 ([D.I. 1040](#), Filed 11/7/24);
2. Certificate of No Objection Regarding First Monthly Fee Statement of Davis Polk & Wardwell LLP, as Bankruptcy Counsel for the Debtors and Debtors in Possession, for Allowance of Monthly Compensation and for Reimbursement of all Actual and Necessary Expenses Incurred for the Period September 9, 2024, through and Including September 30, 2024 ([D.I. 1300](#), Filed 12/3/24);
3. Second Monthly Fee Statement of Davis Polk & Wardwell LLP, as Bankruptcy Counsel for the Debtors and Debtors in Possession, for Allowance of Monthly Compensation and for Reimbursement of all Actual and Necessary Expenses Incurred for the Period October 1, 2024 through and Including October 31, 2024 ([D.I. 1305](#), Filed 12/4/24);
4. Third Monthly Fee Statement of Davis Polk & Wardwell LLP, as Bankruptcy Counsel for the Debtors and Debtors in Possession, for Allowance of Monthly Compensation and for Reimbursement of all Actual and Necessary Expenses Incurred for the Period November 1, 2024 through and Including November 30, 2024 ([D.I. 1367](#), Filed 12/17/24)

5. Certificate of No Objection Regarding Second Monthly Fee Statement of Davis Polk & Wardwell LLP, as Bankruptcy Counsel for the Debtors and Debtors in Possession, for Allowance of Monthly Compensation and for Reimbursement of all Actual and Necessary Expenses Incurred for the Period October 1, 2024 through and Including October 31, 2024 ([D.I. 1445](#), Filed 12/27/24);
6. Certificate of No Objection Regarding Third Monthly Fee Statement of Davis Polk & Wardwell LLP, as Bankruptcy Counsel for the Debtors and Debtors in Possession, for Allowance of Monthly Compensation and for Reimbursement of all Actual and Necessary Expenses Incurred for the Period November 1, 2024 through and Including November 30, 2024 ([D.I. 1636](#), Filed 1/8/25); and
7. Certificate of No Objection Regarding the Combined Fourth Monthly Fee Application (for the Period December 1, 2024 through December 31, 2024) and First Interim Application of Davis Polk & Wardwell LLP, as Bankruptcy Counsel for the Debtors and Debtors in Possession, for Allowance of Compensation and for Reimbursement of all Actual and Necessary Expenses Incurred for the Period September 9, 2024 through and Including December 31, 2024 ([D.I. 1949](#), Filed 2/6/25).

Morris, Nichols, Arsht & Tunnell LLP

- B. Combined Fourth Monthly Fee Application (for the Period December 1, 2024 Through December 31, 2024) and First Interim Fee Application of Morris, Nichols, Arsht & Tunnell LLP, as Bankruptcy Co-Counsel for the Debtors and Debtors In Possession, for Allowance of Compensation and for Reimbursement of All Actual and Necessary Expenses Incurred for the Period September 9, 2024, Through and Including December 31, 2024 ([D.I. 1848](#), Filed 1/24/25).

Objection Deadline: February 14, 2024, at 4:00 p.m. (ET).

Responses Received: None at this time.

Related Pleadings:

1. First Monthly Fee Statement of Morris, Nichols, Arsht & Tunnell LLP, as Bankruptcy Co-Counsel for the Debtor and Debtors In Possession, for Allowance of Monthly Compensation and for Monthly Reimbursement of All Actual and Necessary Expenses Incurred for the Period September 9, 2024 through and Including September 30, 2024 ([D.I. 1252](#), Filed 11/26/24);
2. Second Monthly Fee Statement of Morris, Nichols, Arsht & Tunnell LLP, as Bankruptcy Co-Counsel for the Debtor and Debtors In Possession, for Allowance of Monthly Compensation and for Monthly Reimbursement of All Actual and Necessary Expenses Incurred for the Period October 1, 2024 through and Including October 31, 2024 ([D.I. 1318](#), Filed 12/6/24);

3. Certificate of No Objection Regarding First Monthly Fee Statement of Morris, Nichols, Arsht & Tunnell LLP, as Bankruptcy Co-Counsel for the Debtor and Debtors In Possession, for Allowance of Monthly Compensation and for Monthly Reimbursement of All Actual and Necessary Expenses Incurred for the Period September 9, 2024 through and Including September 30, 2024 ([D.I. 1388](#), Filed 12/18/24);
4. Third Monthly Fee Statement of Morris, Nichols, Arsht & Tunnell LLP, as Bankruptcy Co-Counsel for the Debtor and Debtors In Possession, for Allowance of Monthly Compensation and for Monthly Reimbursement of All Actual and Necessary Expenses Incurred for the Period November 1, 2024 through and Including November 30, 2024 ([D.I. 1399](#), Filed 12/19/24);
5. Certificate of No Objection Regarding Second Monthly Fee Statement of Morris, Nichols, Arsht & Tunnell LLP, as Bankruptcy Co-Counsel for the Debtor and Debtors In Possession, for Allowance of Monthly Compensation and for Monthly Reimbursement of All Actual and Necessary Expenses Incurred for the Period October 1, 2024 through and Including October 31, 2024 ([D.I. 1465](#), Filed 12/28/24); and
6. Certificate of No Objection Regarding Third Monthly Fee Statement of Morris, Nichols, Arsht & Tunnell LLP, as Bankruptcy Co-Counsel for the Debtor and Debtors In Possession, for Allowance of Monthly Compensation and for Monthly Reimbursement of All Actual and Necessary Expenses Incurred for the Period November 1, 2024 through and Including November 30, 2024 ([D.I. 1686](#), Filed 1/10/25).

Guggenheim Securities, LLC

- C. Final Fee Application of Guggenheim Securities, LLC, Investment Banker to the Debtors and Debtors In Possession, for Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred for the Period from September 9, 2024 to and Including January 27, 2025 ([D.I. 1861](#), Filed 1/28/25).

Objection Deadline: February 18, 2024, at 4:00 p.m. (ET).

Responses Received: Informal Comments from the United States Trustee.

Related Pleadings:

1. First Consolidated Monthly Application of Guggenheim Securities, LLC for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Investment Banker to the Debtors and Debtors in Possession for the Period of September 9, 2024 to and Including October 31, 2024 ([D.I. 1055](#), Filed 11/8/24);
2. Certificate of No Objection Regarding First Consolidated Monthly Application of Guggenheim Securities, LLC for Compensation for Services Rendered and

Reimbursement of Expenses Incurred as Investment Banker to the Debtors and Debtors in Possession for the Period of September 9, 2024 to and Including October 31, 2024 ([D.I. 1301](#), Filed 12/3/24); and

3. Certification of Counsel Regarding Order Approving Final Fee Application of Guggenheim Securities, LLC, Investment Banker to the Debtors and Debtors in Possession, for Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred for the Period from September 9, 2024 to and Including January 27, 2025 ([D.I. 2025](#), Filed 2/19/25).

Deloitte & Touche LLP

- D. First Interim Fee Application of Deloitte & Touche LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Independent Auditors to the Debtors for the Period September 9, 2024, Through and Including December 31, 2024 ([D.I. 1873](#), Filed 1/29/25).

Objection Deadline: February 19, 2024, at 4:00 p.m. (ET).

Responses Received: None at this time.

Related Pleadings:

1. Combined First Monthly Fee Application of Deloitte & Touche LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Independent Auditors to the Debtors for the Period September 9, 2024 through and Including October 31, 2024 ([D.I. 1311](#), Filed 12/5/24);
2. Certificate of No Objection Regarding Combined First Monthly Fee Application of Deloitte & Touche LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Independent Auditors to the Debtors for the Period September 9, 2024 through and Including October 31, 2024 ([D.I. 1443](#), Filed 12/27/24);
3. Second Monthly Fee Application of Deloitte & Touche LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Independent Auditors to the Debtors for the Period November 1, 2024 through and Including November 30, 2024 ([D.I. 1618](#), Filed 1/7/25);
4. Certificate of No Objection Regarding Second Monthly Fee Application of Deloitte & Touche LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Independent Auditors to the Debtors for the Period November 1, 2024 through and Including November 30, 2024 ([D.I. 1891](#), Filed 1/31/25);
5. Third Monthly Fee Application of Deloitte & Touche LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Independent

Auditors to the Debtors for the Period December 1, 2024 through and Including December 31, 2024 ([D.I. 1700](#), Filed 1/14/25); and

6. Certificate of No Objection Regarding Third Monthly Fee Application of Deloitte & Touche LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Independent Auditors to the Debtors for the Period December 1, 2024 through and Including December 31, 2024 ([D.I. 1935](#), Filed 2/5/25).

PwC US Tax LLP

- E. First Interim Fee Application of PwC US Tax LLP as Tax Compliance and Tax Advisory Services Provider to the Debtors for Compensation and Reimbursement of Expenses for the Period September 9, 2024, Through and Including December 31, 2024 ([D.I. 1875](#), Filed 1/29/25).

Objection Deadline: February 19, 2024, at 4:00 p.m. (ET).

Responses Received: None at this time.

Related Pleadings:

1. Combined First Monthly Fee Application of PwC US Tax LLP as Tax Compliance and Tax Advisory Services Provider to the Debtors for Compensation and Reimbursement of Expenses for the Period September 9, 2024 through and Including October 31, 2024 ([D.I. 1377](#), Filed 12/17/24);
2. Second Monthly Fee Application of PwC US Tax LLP as Tax Compliance and Tax Advisory Services Provider to the Debtors for Compensation and Reimbursement of Expenses for the Period November 1, 2024 through and Including November 30, 2024 ([D.I. 1446](#), Filed 12/27/24);
3. Certificate of No Objection Regarding Combined First Monthly Fee Application of PwC US Tax LLP as Tax Compliance and Tax Advisory Services Provider to the Debtors for Compensation and Reimbursement of Expenses for the Period September 9, 2024 through and Including October 31, 2024 ([D.I. 1637](#), Filed 1/8/25);
4. Certificate of No Objection Regarding Second Monthly Fee Application of PwC US Tax LLP as Tax Compliance and Tax Advisory Services Provider to the Debtors for Compensation and Reimbursement of Expenses for the Period November 1, 2024 through and Including November 30, 2024 ([D.I. 1825](#), Filed 1/22/25); and
5. Third Monthly Fee Application of PwC US Tax LLP as Tax Compliance and Tax Advisory Services Provider to the Debtors for Compensation and Reimbursement of Expenses for the Period December 1, 2024 through and Including December 31, 2024 ([D.I. 1874](#), Filed 1/29/25).

AlixPartners, LLP

- F. First Interim Application of AlixPartners, LLP, Financial Advisor to the Chapter 11 Debtors, for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses for the Period September 9, 2024, Through and Including December 31, 2024 ([D.I. 1876](#), Filed 1/29/25).

Objection Deadline: February 19, 2024, at 4:00 p.m. (ET).

Responses Received: Informal Comments from the United States Trustee.

Related Pleadings:

1. First Monthly Fee Application of AlixPartners, LLP, Financial Advisor to the Chapter 11 Debtors, for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses for the Period September 9, 2024 through and Including September 30, 2024 ([D.I. 1239](#), Filed 11/25/24);
2. Certificate of No Objection Regarding First Monthly Fee Application of AlixPartners, LLP, Financial Advisor to the Chapter 11 Debtors, for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses for the Period September 9, 2024 through and Including September 30, 2024 ([D.I. 1412](#), Filed 12/20/24);
3. Second Monthly Fee Application of AlixPartners, LLP, Financial Advisor to the Chapter 11 Debtors, for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses for the Period October 1, 2024 through and Including October 31, 2024 ([D.I. 1811](#), Filed 1/21/25);
4. Third Monthly Fee Application of AlixPartners, LLP, Financial Advisor to the Chapter 11 Debtors, for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses for the Period November 1, 2024 through and Including November 30, 2024 ([D.I. 1866](#), Filed 1/29/25); and
5. Fourth Monthly Fee Application of AlixPartners, LLP, Financial Advisor to the Chapter 11 Debtors, for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses for the Period December 1, 2024 through and Including December 31, 2024 ([D.I. 1867](#), Filed 1/29/25).

Official Committee of Unsecured Creditors' Professionals

Cole Schotz P.C.

- A. First Interim Application of Cole Schotz P.C., Special Real Estate Counsel, Efficiency Counsel and Delaware Counsel to the Committee, for Allowance of Compensation and Reimbursement of Expenses for the Period from September 24, 2024 Through December 31, 2024 ([D.I. 1870](#), Filed 1/29/25).

Objection Deadline: February 19, 2025, at 4:00 p.m. (ET).

Responses Received: None at this time.

Related Pleadings:

1. First Monthly Fee Application of Cole Schotz P.C., Special Real Estate Counsel, Efficiency Counsel and Delaware Counsel to the Committee, for Allowance of Compensation and Reimbursement of Expenses for the Period from September 24, 2024 through October 31, 2024 ([D.I. 1234](#), Filed 11/22/24);
2. Second Monthly Fee Application of Cole Schotz P.C., Special Real Estate Counsel, Efficiency Counsel and Delaware Counsel to the Committee, for Allowance of Compensation and Reimbursement of Expenses for the Period from November 1, 2024 through November 30, 2024 ([D.I. 1306](#), Filed 12/5/24);
3. Certificate of No Objection Regarding First Monthly Fee Application of Cole Schotz P.C., Special Real Estate Counsel, Efficiency Counsel and Delaware Counsel to the Committee, for Allowance of Compensation and Reimbursement of Expenses for the Period from September 24, 2024 through October 31, 2024 ([D.I. 1358](#), Filed 12/16/24);
4. Certificate of No Objection Regarding Second Monthly Fee Application of Cole Schotz P.C., Special Real Estate Counsel, Efficiency Counsel and Delaware Counsel to the Committee, for Allowance of Compensation and Reimbursement of Expenses for the Period from November 1, 2024 through November 30, 2024 ([D.I. 1444](#), Filed 12/27/24);
5. Third Monthly Fee Application of Cole Schotz P.C., Special Real Estate Counsel, Efficiency Counsel and Delaware Counsel to the Committee, for Allowance of Compensation and Reimbursement of Expenses for the Period from December 1, 2024 through December 31, 2024 ([D.I. 1676](#), Filed 1/10/25); and
6. Certificate of No Objection Regarding Third Monthly Fee Application of Cole Schotz P.C., Special Real Estate Counsel, Efficiency Counsel and Delaware Counsel to the Committee, for Allowance of Compensation and Reimbursement of Expenses for the Period from December 1, 2024 through December 31, 2024 ([D.I. 1921](#), Filed 2/3/25).

McDermott Will & Emery LLP

- B. First Interim Fee Application of McDermott Will & Emery LLP, Counsel to the Official Committee of Unsecured Creditors, for Allowance of Compensation and Reimbursement of Expenses for the Period From September 24, 2024 Through December 31, 2024 ([D.I. 1871](#), Filed 1/29/25).

Objection Deadline: February 19, 2025, at 4:00 p.m. (ET).

Responses Received: None at this time.

Related Pleadings:

1. First Monthly Fee Application of McDermott Will & Emery LLP, Counsel to the Official Committee of Unsecured Creditors, for Allowance of Compensation and Reimbursement of Expenses for the Period From September 24, 2024 Through October 31, 2024 ([D.I. 1247](#), Filed 11/25/24);
2. Certificate of No Objection Regarding First Monthly Fee Application of McDermott Will & Emery LLP, Counsel to the Official Committee of Unsecured Creditors, for Allowance of Compensation and Reimbursement of Expenses for the Period From September 24, 2024 Through October 31, 2024 ([D.I. 1372](#), Filed 12/17/24);
3. Second Monthly Fee Application of McDermott Will & Emery LLP, Counsel to the Official Committee of Unsecured Creditors, for Allowance of Compensation and Reimbursement of Expenses for the Period From November 1, 2024 Through November 30, 2024 ([D.I. 1441](#), Filed 12/27/24);
4. Certificate of No Objection Regarding Second Monthly Fee Application of McDermott Will & Emery LLP, Counsel to the Official Committee of Unsecured Creditors, for Allowance of Compensation and Reimbursement of Expenses for the Period From November 1, 2024 Through November 30, 2024 ([D.I. 1806](#), Filed 1/21/25);
5. Third Monthly Fee Application of McDermott Will & Emery LLP, Counsel to the Official Committee of Unsecured Creditors, for Allowance of Compensation and Reimbursement of Expenses for the Period From December 1, 2024 Through December 31, 2024 ([D.I. 1841](#), Filed 1/24/25); **and**
6. Certificate of No Objection Regarding Third Monthly Fee Application of McDermott Will & Emery LLP, Counsel to the Official Committee of Unsecured Creditors, for Allowance of Compensation and Reimbursement of Expenses for the Period From December 1, 2024 Through December 31, 2024 ([D.I. 2010](#), Filed 2/19/25).

FTI Consulting, Inc.

- C. First Interim Fee Application of FTI Consulting, Inc., Financial Advisor to the Official Committee of Unsecured Creditors, for Allowance of Compensation and Reimbursement of Expenses for the Period from September 25, 2024 through December 31, 2024 ([D.I. 1872](#), Filed 1/29/25).

Objection Deadline: February 19, 2025, at 4:00 p.m. (ET).

Responses Received: None at this time.

Related Pleadings:

1. First Monthly Fee Application of FTI Consulting, Inc. for Compensation and Reimbursement of Expenses as Financial Advisors to the Official Committee of Unsecured Creditors for the Period From September 25, 2024 Through October 31, 2024 ([D.I. 1359](#), Filed 12/16/24);
2. Certificate of No Objection Regarding First Monthly Fee Application of FTI Consulting, Inc. for Compensation and Reimbursement of Expenses as Financial Advisors to the Official Committee of Unsecured Creditors for the Period From September 25, 2024 Through October 31, 2024 ([D.I. 1614](#), Filed 1/7/25);
3. Second Monthly Fee Application of FTI Consulting, Inc. for Compensation and Reimbursement of Expenses as Financial Advisors to the Official Committee of Unsecured Creditors for the Period From November 1, 2024 Through November 30, 2024 ([D.I. 1420](#), Filed 12/23/24);
4. Certificate of No Objection Regarding Second Monthly Fee Application of FTI Consulting, Inc. for Compensation and Reimbursement of Expenses as Financial Advisors to the Official Committee of Unsecured Creditors for the Period From November 1, 2024 Through November 30, 2024 ([D.I. 1710](#), Filed 1/14/25);
5. Third Monthly Fee Application of FTI Consulting, Inc. for Compensation and Reimbursement of Expenses as Financial Advisors to the Official Committee of Unsecured Creditors for the Period from December 1, 2024 through December 31, 2024 ([D.I. 1834](#), Filed 1/23/25); **and**
6. Certificate of No Objection Regarding Third Monthly Fee Application of FTI Consulting, Inc. for Compensation and Reimbursement of Expenses as Financial Advisors to the Official Committee of Unsecured Creditors for the Period from December 1, 2024 through December 31, 2024 ([D.I. 1997](#), Filed 2/18/25).